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EXTRAORDINARY

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GOVERNMENT OF INDIA

MINISTRY OF TRANSPORT

RESOLUTION

New Dethi, the 20th April 1950

No. 30-T (14)/49.—The question of undertaking a scientific examination of the present methods of taxing motor transport, to bring about uniformity in the basis as well as the level of taxation, to remove anomalies of double and multiple taxation, and to promote inter-State reciprocity, has been under consideration for some time. A definite recommendation for the appointment of a Committee to report on the subject was made by the Transport Advisory Council, at its meeting held in July 1949. In view of the growth of motor transport in the country in recent years and the constitutional developments that have taken place, it is considered that the time has come when an attempt should be made to collect all available data on this difficult subject so that a decision may be facilitated and the lines of legislation to be undertaken under entry 85 of the Concurrent List of the Seventh Schedule to the Constitution of India settled. It has accordingly been decided to appoint a Committee to take such evidence as it considers desirable and to furnish a report,

- 2. The terms of reference to the Committee will be as follows
 - "With a view to establishing a fair basis of taxation of motor vehicle users by the Union and State Governments and Local Authorities and for the purpose of furnishing advice and information upon which legislation may be undertaken, the Committee shall.—
 - (1) survey the existing systems of taxation of motor vehicle users in India; and
 - (2) recommend
 - (a) the basis of a scientific system of taxation of the motor vehicle users to ensure the provision and development of cheap, rapid, and efficient transport, for different categories of users by the means best suited for the kind of traffic involved and with a view to obtaining proper co-ordination between the different forms of inland transport;
 - (b) the method of securing reciprocity in taxation between the various taxing authorities, and

(c) the principles on which any part of the proceeds of the taxation of motor vehicle users by the Union and State Governments and Local Authorities, should be made available for road maintenance and development.

8. The composition of the Committee will be as shown below .---

Chairman

Shri M. N. Dalal, Chairman, Indian Roads & Transport Development Association.

Mcmbers

- Shri G. M. McKelvie, I.S.E., Consulting Engineer (Roads) to the Gov ernment of India.
- Shri N. C. Ghosh, Director General, Transportation, West Benzal and (ex-officia) Secretary, Home (Transport) Department and State Transport Commissioner.
- Shri T. S. Krishna of M/s. T. V. Sundaram Lyengar & Sons, Ltd., Mathurai (Madras).
- Shri K. R. P. Aiyangar, Ministry of Finance, Government of India.
- Shri A. A. Brown, Director, Traffic (General), Railway Board.

Secretaries

- Shri C. S. Anantapadmanabhan, Officer on Special Duty, Roads Organisation, Ministry of Transport, Government of India.
- Shri C. S. Nair, Secretary, Indian Roads & Transport Development Association, Bombay.
- 4. The Committee will prepare and notify its programme in due course. Meanwhile, persons who desire to be called as witnesses should apply in writing to the Secretary of the Committee care of the Consulting Engineer to the Government of India (Roads), Jamnagar House, Shahjahan Road, New Delhi, giving their full names and addresses, together with a brief memorandum on the points on which they desire to give evidence.
- 5. The Central Government hope that the State Governments and Local Authorities will afford the Committee all the assistance it may require and supply it with any information it may ask for.
 - S. CHAKRAVARTI, Joint Secy.

ORDER

ORDERED that a copy of this Resolution be communicated to all State Gov. ernments and to all Ministries of the Central Government.

ORDERED also that the Resolution by published in the Gasette of India for information.

> By Order. R. S. BAHL, Asstt. Secy.